

**County of Placer, California**

**Balance Sheet  
Governmental Funds  
June 30, 2003**

	<b>General Fund</b>	<b>Public Safety</b>	<b>Public Ways and Facilities</b>
<b>Assets</b>			
Cash and investments	\$ 81,446,388	\$ 1,401,285	\$ 47,208,586
Cash with fiscal agent	-	-	-
Receivables (net):			
Accounts	1,129,474	761,375	243,875
Notes	-	-	-
Due from other funds	1,945,894	38,393	-
Due from other governments	18,196,647	4,702,517	1,817,413
Inventories	58,786	-	318,667
Prepaid items	612,926	15,387	158,932
Advances to other funds	1,676,859	-	-
Total assets	<u>\$ 105,066,974</u>	<u>\$ 6,918,957</u>	<u>\$ 49,747,473</u>
<b>Liabilities and Fund Balances</b>			
Liabilities:			
Accounts payable and accrued liabilities	\$ 7,290,950	\$ 3,256,056	\$ 1,093,597
Due to other funds	78,159	-	-
Due to other governments	1,684,822	-	-
Deposits from others	243,167	112,386	-
Deferred revenue	7,804,826	465,916	5,673,764
Advances from other funds	39,381	-	-
Total liabilities	<u>17,141,305</u>	<u>3,834,358</u>	<u>6,767,361</u>
Fund balances:			
Reserved for:			
Encumbrances	2,835,837	1,744,160	6,440,447
Notes receivable	-	-	-
Inventories	58,786	-	318,667
Prepaid items	612,926	15,387	158,932
Advances	1,676,859	-	-
Imprest cash	7,153	3,240	-
General reserve	4,282,757	244,755	3,309,983
Debt service	-	-	-
Unreserved, reported in:			
General fund	78,451,351	-	-
Special revenue funds	-	1,077,057	32,752,083
Capital projects funds	-	-	-
Debt service fund	-	-	-
Permanent fund	-	-	-
Total fund balances	<u>87,925,669</u>	<u>3,084,599</u>	<u>42,980,112</u>
Total liabilities and fund balances	<u>\$ 105,066,974</u>	<u>\$ 6,918,957</u>	<u>\$ 49,747,473</u>

The notes to the financial statements are an integral part of this statement.

**County of Placer, California**

**Balance Sheet  
Governmental Funds  
June 30, 2003**

<b>Capital Improvements</b>	<b>Capital Projects Securitization</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 68,965,133	\$ 30,251,145	\$ 31,196,583	\$ 260,469,120
-	-	2,680,318	2,680,318
-	-	341,750	2,476,474
-	-	3,127,738	3,127,738
-	-	-	1,984,287
-	-	130,777	24,847,354
-	-	-	377,453
-	-	123,485	910,730
-	-	768,387	2,445,246
<u>\$ 68,965,133</u>	<u>\$ 30,251,145</u>	<u>\$ 38,369,038</u>	<u>\$ 299,318,720</u>
\$ 686,503	\$ 39,178	\$ 377,118	\$ 12,743,402
-	-	-	78,159
-	-	-	1,684,822
-	-	33,481	389,034
-	-	18,226	13,962,732
-	-	2,077,006	2,116,387
<u>686,503</u>	<u>39,178</u>	<u>2,505,831</u>	<u>30,974,536</u>
2,340,445	2,112,809	1,766,978	17,240,676
-	-	3,127,738	3,127,738
-	-	-	377,453
-	-	123,485	910,730
-	-	768,387	2,445,246
-	-	700	11,093
-	-	2,656,754	10,494,249
-	-	2,082,778	2,082,778
-	-	-	78,451,351
-	-	21,988,121	55,817,261
65,938,185	28,099,158	2,604,418	96,641,761
-	-	740,547	740,547
-	-	3,301	3,301
<u>68,278,630</u>	<u>30,211,967</u>	<u>35,863,207</u>	<u>268,344,184</u>
<u>\$ 68,965,133</u>	<u>\$ 30,251,145</u>	<u>\$ 38,369,038</u>	

**Assets**

Cash and investments  
Cash with fiscal agent  
Receivables (net):  
    Accounts  
    Notes  
Due from other funds  
Due from other governments  
Inventories  
Prepaid items  
Advances to other funds  
  
Total assets

**Liabilities and Fund Balances**

Liabilities:  
    Accounts payable and accrued liabilities  
Due to other funds  
Due to other governments  
Deposits from others  
Deferred revenue  
Advances from other funds  
Total liabilities

Fund balances:

Reserved for:  
    Encumbrances  
    Notes receivable  
    Inventories  
    Prepaid items  
    Advances  
    Imprest cash  
    General reserve  
    Debt service  
Unreserved, reported in:  
    General fund  
    Special revenue funds  
    Capital projects funds  
    Debt service fund  
    Permanent fund

Total fund balances

Total liabilities and fund balances

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	189,254,573
Other long-term assets are not available to pay for current-period expenditure and, therefore, are deferred in the funds.	6,605,495

Internal service funds are used by management to charge the costs of certain activities, such as insurance and telecommunications, to individual funds. The assets and liabilities of the County Services and Self Insurance Internal Service Funds are included in governmental activities in the statement of net assets.	20,352,012
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Some liabilities are not due and payable in the current period and therefore are not reported in the funds as follows:

Certificates of participation	(25,520,000)
Capital leases	(2,080,855)
Interest payable	(395,051)
Compensated absences	(15,530,802)
Net assets of governmental activities (Page 15)	<u>\$ 441,029,556</u>

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